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Highlights of IRS Form 990



Candid.

Highlights of IRS Form 990

Deciphering the Form 990

IRS Form 990 contains a wealth of information—far too much to discuss in a quick overview. Here, however, is a review of the parts of the form as well as an introduction to several of the fields people find most useful and tips for deciphering the information you'll find in the 990.

The header

Although it makes up a relatively small portion of the 990, the header contains information that can orient you before you review the form.

Form year. The IRS uses the beginning of the fiscal year covered by a 990 for the **form year**. It uses the end of the **fiscal year** for the fiscal year date. Thus, if the fiscal year began 7/1/18 and ended 6/31/19, the **form year** would be 2018, but the **fiscal year** would be 2019. **Check line A** to confirm the fiscal year start and end dates. Use the fiscal year to find 990s on GuideStar.

Identifies the type of 990. If something in a 990 looks strange, check here to confirm that it is a 990 and not a 990-EZ or 990-PF.

Identifies the 990 as the first one the nonprofit has filed.

Indicates the organization no longer exists (and therefore will not be filing any more 990s).

Form **990** **Return of Organization Exempt From Income Tax** OMD No. 1545-0047
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) **2018**
Do not enter social security numbers on this form as it may be made public. **Open to Public Inspection**
Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2018 calendar year, or tax year beginning , 2018, and ending , 20

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
Doing business as
Number and street (or P.O. box if mail is not delivered to street address) Room/suite
City or town, state or province, country, and ZIP or foreign postal code

D Employer identification number

E Telephone number

F Name and address of principal officer:

G Gross receipts \$

H (a) Is this a group return for subsidiaries? ☐ Yes ☐ No
H (b) Are all subsidiaries included? ☐ Yes ☐ No
If "No," attach a list. (see instructions)
H (c) Group exemption number

I Tax-exempt status: ☐ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶

K Form of organization: ☐ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: **M** State of legal domicile:

Indicates that the 990 includes information for affiliates under a group exemption.

Part I—Summary

Part I is exactly what its title says it is—a summary of key information presented elsewhere in the form. It's a snapshot of what is in the rest of the 990.

Brief description of the nonprofit's mission. At Candid, we believe this is the most important part of the form, because everything a nonprofit does should flow from its mission.

People are often surprised that they can't find donor lists in a 990. With two exceptions, donor information provided in a 990 is confidential; when either the IRS or the filing nonprofit releases a copy of a 990 to the public, they must redact—mask—all information that will identify the donors, whether a donor is an individual, corporation, 501(c)(3) private foundation, or 501(c)(3) public charity.

The exceptions are Forms 990-PF filed by 501(c)(3) private foundations and Forms 990 filed by Section 527 political organizations. For these nonprofits, donor information is public information.

Many of the lines in Part I end with parentheses indicating where in the form the information in a specific line came from. If you have questions about a line, go to the part and line(s) indicated in the parentheses. But remember: what you see on a 990 is what you get. If a line doesn't indicate that more detail is provided in another section or on a schedule, then you probably won't find additional information for that particular entry elsewhere in the form.

Part II—Signature block

Part II is located at the bottom of the first page of the 990 and shows the signature and title of the nonprofit official who approved the 990 and, if a paid preparer completed the form, who that person was.

The 990 is an official document, submitted to the IRS under penalties of perjury.

Part III—Mission and programs

Part III describes the nonprofit's mission and its most significant activities carrying out that mission.

The mission—the most important information in the form.

Narrative and financial information on the three largest (by amount spent on them) activities to carry out the mission.

Here you can see what the nonprofit considers most important as well as begin evaluating it: Do the programs support the mission as stated in line 1? Are the program descriptions concrete, or are they merely vague generalizations? Did the nonprofit provide all of the data required?

Form 990 (2018) Page **2**

Part III **Statement of Program Service Accomplishments**
Check if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission:

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☐ No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☐ No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ▶

Part IV—Checklist of required schedules

When the IRS released the current Form 990 at the end of 2007, it was the first time since 1979 that the form had been completely overhauled. As part of the redesign, the IRS created several schedules to provide more information on issues of concern to the public, Congress, and the IRS itself.

Part IV poses 38 questions on such topics as engagement in political activities, paid fundraiser expenses, gaming revenue, and loans made by exempt organizations to their board members and senior staff. Any organization answering "Yes" to any question in Part IV must file the schedule indicated on that line. Part IV takes up two full pages of the 990.

Form 990 (2018) Page **3**

Part IV **Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9	

Part V—Statements regarding other IRS filings and tax compliance

Although not required to pay federal income tax, a tax-exempt organization may still need to file IRS forms related to employee wages and withholding, unrelated business income (income generated by activities that do not directly carry out the nonprofit's mission), sponsorship of donor-advised funds, and even income received for indoor tanning services.

Part V comprises 14 questions addressing these additional filings and compliance issues.

Form 990 (2018) Page **5**

Part V **Statements Regarding Other IRS Filings and Tax Compliance** (continued)

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2b		
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).		
3a Did the organization have unrelated business gross income of \$1,000 or more during the year? 3a		
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O. 3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4a		
b If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). 5a		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a		
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b		
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T? 5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? 6a		
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6b		
7 Organizations that may receive deductible contributions under section 170(c)		

Part VI—Governance, management, and disclosure

Part VI is another section added to the 990 as part of the revision released in December 2007. It contains questions about the filing organization's governing body (i.e., its board); whether the nonprofit has conflict of interest, whistleblower, document retention/destruction, and other policies in place; the procedures it follows for establishing executive compensation; and how it makes its public documents (its three most current 990s and application for exemption) available to the public.

IRS officials believe that nonprofits that follow best practices in these areas are more likely to be in compliance with the Internal Revenue Code.

Form 990 (2018) Page **6**

Part VI **Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O. 1a		
b Enter the number of voting members included in line 1a, above, who are independent 1b		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 2		
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? 3		
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4		
5 Did the organization become aware during the year of a significant diversion of the organization's assets? 5		
6 Did the organization have members or stockholders? 6		
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7a		
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 7b		
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? 8a		
b Each committee with authority to act on behalf of the governing body? 8b		
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O. 9		

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates? 10a		
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 10b		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a		
b Describe in Schedule O the process, if any, used by the organization to review this Form 990. 11b		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12a		
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b		
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done 12c		
13 Did the organization have a written whistleblower policy? 13		
14 Did the organization have a written document retention and destruction policy? 14		
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official 15a		
b Other officers or key employees of the organization 15b		
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16a		
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? 16b		

Part VII—Compensation

Unlike the old 990, which reported compensation partly in the main form and partly on a schedule, the current 990 presents all compensation data in Part VII.

All key employees must be listed. A key employee is someone who (1) received more than \$150,000 in compensation from the nonprofit or the nonprofit + related organization(s) **and** (2) controls at least 10% of the nonprofit's assets and activities **and** (3) is one of the top 20 most highly paid employees.

All current officers, directors, and trustees (board members) must be listed, even if they are not paid for their service. (Most nonprofit board members are not paid.)

The nonprofit must list the 5 most highly paid employees who (1) **are not** officers, directors, trustees, or key employees **and** (2) received more than \$100,000 from the nonprofit or the nonprofit + related organizations.

Former officers, directors, trustees, and highest compensated employees may also need to be listed, depending on how much they were paid.

Part VII is also where the five highest paid independent contractors that received more than \$100,000 must be reported.

Form 990 (2018)

Page 7

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's **five current highest compensated employees** (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former officers, key employees, and highest compensated employees** who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.
☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)	(D) Reportable compensation from the organization (W 2/1099-MISC)	(E) Reportable compensation from related organizations (W 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director Institutional trustee Officer Key employee Highest compensated employee Former			
(1)					
(2)					
(3)					

for services rendered to the organization. If "Yes," complete schedule for such person 5

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶

Form 990 (2018)

5

Highlights of IRS Form 990

Part VIII—Revenue

Here you can find details on the kinds of revenue the nonprofit received.

Form 990 (2015)
Page **9**

Part VIII Statement of Revenue
 Check if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns 1a				
	b	Membership dues 1b				
	c	Fundraising events 1c				
	d	Related organizations 1d				
	e	Government grants (contributions) 1e				
	f	All other contributions, gifts, grants, and similar amounts not included above 1f				
	g	Noncash contributions included in lines 1a-1f: \$				
	h	Total. Add lines 1a-1f ▶				
Program Service Revenue	2a Business Code					
	b					
	c					
	d					
	e					
	f	All other program service revenue				
	g	Total. Add lines 2a-2f ▶				
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) ▶			
4		Income from investment of tax-exempt bond proceeds ▶				
5		Royalties ▶				
		(i) Real (ii) Personal				
6a		Gross rents				
b		Less: rental expenses				
c		Rental income or (loss)				
d		Net rental income or (loss) ▶				
7a		Gross amount from sales of assets other than inventory (i) Securities (ii) Other				
b		Less: cost or other basis and sales expenses				
c		Gain or (loss)				
d		Net gain or (loss) ▶				
8a		Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 a				
b		Less: direct expenses b				
c		Net income or (loss) from fundraising events ▶				
9a		Gross income from gaming activities. See Part IV, line 19 a				
b		Less: direct expenses b				
c		Net income or (loss) from gaming activities ▶				
10a		Gross sales of inventory, less returns and allowances a				
b		Less: cost of goods sold b				
c	Net income or (loss) from sales of inventory ▶					
Miscellaneous Revenue Business Code						
11a						
b						
c						
d	All other revenue					
e	Total. Add lines 11a-11d ▶					
12	Total revenue. See instructions ▶					

Form **990** (2015)

Part IX—Expenses, Part X—Balance sheet

Part IX provides a breakdown of expenses, divided into program service expenses, management and general expenses, and fundraising expenses.

Part X compares financial indicators from the beginning of the fiscal year with the end of the fiscal year.

Form 990 (2018)

Page 10

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include				

Form 990 (2018)

Page 11

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

	(A) Beginning of year	(B) End of year
Assets		
1 Cash—non-interest-bearing	1	
2 Savings and temporary cash investments	2	
3 Pledges and grants receivable, net	3	
4 Accounts receivable, net	4	
5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L	5	
6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(3) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L	6	
7 Notes and loans receivable, net	7	
8 Inventories for sale or use	8	
9 Prepaid expenses and deferred charges	9	
10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	
b Less: accumulated depreciation	10b	10c
11 Investments—publicly traded securities	11	
12 Investments—other securities. See Part IV, line 11	12	
13 Investments—program-related. See Part IV, line 11	13	
14 Intangible assets	14	
15 Other assets. See Part IV, line 11	15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	16	
Liabilities		
17 Accounts payable and accrued expenses	17	
18 Grants payable	18	
19 Deferred revenue	19	
20 Tax-exempt bond liabilities	20	
21 Escrow or custodial account liability. Complete Part IV of Schedule D	21	
22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L	22	
23 Secured mortgages and notes payable to unrelated third parties	23	
24 Unsecured notes and loans payable to unrelated third parties	24	
25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	25	
26 Total liabilities. Add lines 17 through 25	26	
Net Assets or Fund Balances		
Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		
27 Unrestricted net assets	27	
28 Temporarily restricted net assets	28	
29 Permanently restricted net assets	29	
Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.		
30 Capital stock or trust principal, or current funds	30	
31 Paid-in or capital surplus, or land, building, or equipment fund	31	
32 Retained earnings, endowment, accumulated income, or other funds	32	
33 Total net assets or fund balances	33	
34 Total liabilities and net assets/fund balances	34	

Form 990 (2018)

Form 990 (2018)

Part XI—
Expenses,
reconciliation
of net assets

Form 990 (2018)

Page 12

Part XI

Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1
2	Total expenses (must equal Part IX, column (A), line 25)	2
3	Revenue less expenses. Subtract line 2 from line 1	3
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4
5	Net unrealized gains (losses) on investments	5
6	Donated services and use of facilities	6
7	Investment expenses	7
8	Prior period adjustments	8
9	Other changes in net assets or fund balances (explain in Schedule O)	9
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10

Part XII—
Financial
statements
and reporting

33, column (B)

Form 990 (2018)

Part XII

Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
b Were the organization's financial statements audited by an independent accountant?		
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

Form 990 (2018)

Schedules

As of January 2020:

- A — Public Charity Status and Public Support
 - B — Schedule of Contributors
 - C — Political Campaign and Lobbying Activities
 - D — Supplemental Financial Statements
 - E — Schools
 - F — Statement of Activities Outside the United States
 - G — Supplemental Information Regarding Fundraising or Gaming Activities
 - H — Hospitals
 - I — Supplemental Information on Grants and Other Assistance to Organizations, Governments, and Individuals in the United States
 - J — Compensation Information
 - K — Supplemental Information on Tax-Exempt Bonds
 - L — Transactions with Interested Persons
 - M — Non-Cash Contributions
 - N — Liquidation, Termination, Dissolution, or Significant Disposition of Assets
 - O — Supplemental Information to Form 990
 - P — Related Organizations and Unrelated Partnerships
-

Where to get more information

Easily understand organizations' results, finances, operations, and more with [GuideStar Pro](#).

The [Candid Learning Knowledge Base](#) and the [GuideStar Help Center](#)—search “990.”

Form 990 instructions—downloadable from the [IRS website](#). The 990 instructions provide a wealth of information, including a line-by-line section.

[Charities & Non-Profits](#) section of the IRS website—a treasure trove of information pertaining to tax-exempt organizations. The availability of forms for a new tax year, changes in filing requirements, and other topics related to the 990 are all announced in this section of the IRS website.

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